

Benson Dec. Exhibit 4

Timekeeper	Work Hours	Work Amount	Bill Hours	Bill Amount	Description
0120	44.60	12265.00	44.60	12265.00	Joseph L. Olson
0511	85.90	37796.00	85.90	37796.00	Paul E. Benson
0984	20.50	7687.50	20.50	7687.50	Charles P. Stevens
TOTAL	151.00	57748.50	151.00	57748.50	

IN ACCOUNT WITH

One South Pinckney Street
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MICHAEL BEST

Alliant Energy Corp.
Attn: Deb Neyens
200 First Street SE
PO Box 351
Cedar Rapids, IA 52406-0351

Client: 013974

June 27, 2008
Invoice No. 1020531

Due Upon Presentation
Return Upper Portion with Payment

EIN :

Invoice No. 1020531
For Professional services rendered through May 31, 2008, as follows:

Matter: 013974-0005 ERISA

5/22/08	J Olson	Receive and analyze Court's Decision regarding Plaintiff's Rule 56(f) Motion.	1.50	\$412.50
5/22/08	P Benson	Review Judge Stadtmueller's Order and Attorney Mishkind's correspondence regarding same.	0.30	\$132.00
5/22/08	C Stevens	Analysis of Judge Stadtmueller's order concerning plaintiffs' motion for time to conduct discovery.	0.30	\$112.50
5/23/08	C Stevens	Telephone conference with Attorney Mishkind regarding Judge Stadtmueller's decision concerning discovery and regarding ERISA interrogatories, extension of time and other matters.	0.50	\$187.50
5/24/08	C Stevens	Draft and send e-mail to PE Benson and JL Olson regarding telephone conference with attorney Mishkind and items for which assistance has been requested; exchange further e-mails regarding same.	0.40	\$150.00
5/26/08	P Benson	E-mails with CPStevens regarding strategy going forward with respect to discovery issues raised by Attorney Mishkind.	0.10	\$44.00
5/28/08	J Olson	Review and edit draft interrogatories to plaintiffs; analyze elements of claims.	2.40	\$660.00
5/29/08	C Stevens	Analysis of draft interrogatories prepared by JL Olson.	0.20	\$75.00
5/29/08	J Olson	Conduct factual and legal analysis of plaintiff's claims to determine what information we will need to obtain through the discovery process; begin drafting discovery.	6.30	\$1,732.50

Total Hours 12.00

Total Services \$3,506.00

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Client: 013974

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June 27, 2008

Invoice No. 1020531

Matter: 013974-0005 ERISA

Total This Matter \$3,506.00

Balance from previous statement \$32,327.57

Payments received 0.00

Current Balance \$35,833.57

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Alliant Energy Corp.
Attn: Deb Neyens
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PO Box 351
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Client: 013974

July 25, 2008
Invoice No. 1024366

Due Upon Presentation
Return Upper Portion with Payment

EIN

Invoice No. 1024366
For Professional services rendered through June 30, 2008, as follows:

Matter: 013974-0005 ERISA

6/3/08	P Benson	Review and revise first set of written discovery to Plaintiffs; e-mail same to team in comparison and clean copy form.	1.10	\$484.00
6/3/08	C Stevens	Analysis of e-mail from Richard Warren with attached draft interrogatories and request for production of documents.	0.40	\$150.00
6/4/08	C Stevens	Analysis of communications concerning discovery strategy.	0.10	\$37.50
6/4/08	J Olson	Edit discovery requests.	1.00	\$275.00
6/4/08	P Benson	Multiple e-mails with Attorney Warren regarding discovery issues and service of same; draft correspondence to Attorney Kobelt regarding service of defendant's written discovery.	0.30	\$132.00
6/5/08	C Stevens	Analysis of detailed voice message from Richard Warren regarding possible motion to dismiss based on failure to exhaust argument; confer with PE Benson regarding same; analysis and research regarding same; telephone conference with Richard Warren regarding our recommendation to not move for summary judgment on this basis but use argument in future summary judgment motion; analysis of e-mail and several attachments from Richard Warren regarding deposition notices and further communications regarding same.	1.40	\$525.00
6/5/08	J Olson	Edit discovery requests.	2.00	\$550.00
6/5/08	P Benson	Review and revise Notices of Deposition of IBEW, Bartels, Reents and Pyne; assist in finalizing written discovery; e-mails to/from Attorney Warren regarding same; conference with CPStevens and JLOlson regarding merits of exhaustion of administrative remedies argument; e-mails to/from Attorney Warren regarding same.	2.10	\$924.00
6/6/08	P Benson	Review e-mails regarding service of discovery; revise letter regarding same and oversee service of discovery on Plaintiff's counsel.	0.30	\$132.00

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Client: 013974

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July 25, 2008

Invoice No. 1024366

Matter: 013974-0005 ERISA

6/6/08	C Stevens	Communications with PE Benson regarding discovery; analysis of PE Benson e-mail concerning joint motion to stay proceedings; analysis of email from PE Benson regarding discovery.	0.20	\$75.00
6/17/08	P Benson	Telephone conference with Attorney Kobelt regarding discovery issues; draft e-mail to team regarding same.	0.30	\$132.00

Total Hours 9.20

Total Services \$3,416.50

Disbursements:

06/06/2008	Photocopying	6.75
	BreakAway Bicycle Service	10.00

Disbursements Total \$16.75

Total This Matter \$3,433.25

Balance from previous statement \$35,833.57

Payments received 0.00

Current Balance \$39,266.82

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MICHAEL BEST

Attorneys at Law

Alliant Energy Corp.
Attn: Deb Neyens
200 First Street SE
PO Box 351
Cedar Rapids, IA 52406-0351

Client: 013974

August 19, 2008
Invoice No. 1027596

EIN

Due Upon Presentation
Return Upper Portion with Payment

Invoice No. 1027596
For Professional services rendered through July 31, 2008, as follows:

Matter: 013974-0005 ERISA

7/2/08	C Stevens	Analysis of email from Kurt Kobelt regarding discovery.	0.10	\$37.50
7/3/08	C Stevens	Communications regarding opposing counsel and discovery.	0.10	\$37.50
7/3/08	J Olson	Confer with co-counsel regarding discovery deadline and amending the Scheduling Order; conference with PEBenson regarding same; review correspondence with opposing counsel regarding same.	2.00	\$550.00
7/7/08	P Benson	Telephone conference with Attorneys Mishkind and Warren regarding discovery and various scheduling matters; telephone conference with Attorney Kobelt regarding same and regarding various compromise positions; e-mail to Attorneys Mishkind and Warren confirming approach; draft stipulation and order to extend deadlines for discovery and dispositive motions; e-mail to Attorney Kobelt regarding same and confirming various agreements regarding discovery.	1.10	\$484.00
7/7/08	C Stevens	Communications with PEBenson regarding discovery; exchange emails with Attorney Kobelt regarding discovery; telephone conference with PEBenson regarding discovery; analysis of further emails regarding same including stipulation for extensions.	0.40	\$150.00
7/10/08	C Stevens	Analysis of Plaintiff's first set of interrogatories and requests for production of documents received from Plaintiff's counsel.	0.30	\$112.50
7/10/08	P Benson	Review Plaintiff's discovery responses to Defendants; e-mail to team regarding same.	0.30	\$132.00
7/11/08	P Benson	Review e-mail from Attorney Kobel regarding agreement on various issues and objections to discovery; e-mail to clients regarding same; oversee filing of Stipulation and Order with the Court.	0.20	\$88.00

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Client: 013974

Page 2

August 19, 2008

Invoice No. 1027596

Matter: 013974-0005 ERISA

7/14/08	P Benson	E-mails regarding Plaintiff's Objections to discovery; telephone conference with Attorney Mishkind regarding follow up regarding same; draft correspondence to Attorney Kobelt regarding same.	0.40	\$176.00
7/14/08	C Stevens	Communications regarding discovery objections.	0.10	\$37.50
7/21/08	C Stevens	Analysis of e-mail concerning discovery and communications with Attorney Kobelt.	0.10	\$37.50
7/21/08	P Benson	Review e-mail and draft correspondence from Attorney Mishkind regarding discovery; provide comments by e-mail regarding same.	0.30	\$132.00
7/23/08	P Benson	Telephone conference with Attorney Mishkind regarding strategy for correspondence to Attorney Kobelt regarding pre-1996 documents/data; review and revise draft correspondence regarding same and e-mail Attorney Mishkind regarding same.	0.40	\$176.00
7/23/08	C Stevens	Analysis of exchange of communications regarding discovery and draft communications with opposing counsel Kobelt.	0.20	\$75.00
7/25/08	C Stevens	Analysis of communications regarding discovery.	0.10	\$37.50
7/25/08	P Benson	Review/respond to inquiry from Attorney Warren regarding status of Stipulation on Scheduling; telephone conference with Judge Stadtmueller's calendar clerk regarding same; review/respond to e-mail from Attorney Kobelt regarding scheduling of document review.	0.40	\$176.00
7/29/08	P Benson	Review 7/29/08 correspondence from Attorney Mishkind to Attorney Kobelt regarding discovery/document production.	0.10	\$44.00
7/30/08	P Benson	Telephone conference with Melissa at Judge Stadtmueller's Court regarding Stipulation and Order to extend deadlines; e-mail to Attorneys Warren and Mishkind regarding same.	0.20	\$88.00
7/30/08	J Olson	Conference with Attorney Richard Warren regarding discovery of Plaintiff's documents.	1.00	\$275.00

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Client: 013974

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August 19, 2008
Invoice No. 1027596

Matter: 013974-0005 ERISA

7/31/08	P Benson	Review/respond to e-mail from Judge Stadtmueller regarding call with court; telephone conference with Attorney Warren regarding same; e-mails with Judge's Clerk; telephone conference with Judge Stadtmueller's Clerk in follow up; e-mail to all counsel on defense team regarding same; telephone conference with Attorney Mishkind regarding scheduling issues; conference call with Attorney Mishkind and the Judge's Clerk regarding scheduling; e-mail regarding same.	1.90	\$836.00
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Total Hours	9.70
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Total Services	\$3,682.00
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Total This Matter	\$3,682.00
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Balance from previous statement	\$39,266.82
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Payments received	0.00
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Current Balance	<u>\$42,948.82</u>
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Alliant Energy Corp.
Attn: Deb Neyens
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PO Box 351
Cedar Rapids, IA 52406-0351

Client: 013974

September 26, 2008
Invoice No. 1032723

Due Upon Presentation
Return Upper Portion with Payment

EIN

Invoice No. 1032723
For Professional services rendered through August 31, 2008, as follows:

Matter: 013974-0005 ERISA

8/1/08	C Stevens	Communications with PE Benson regarding discovery and trial schedule issues and communications with the court and counsel.	0.10	\$37.50
8/6/08	P Benson	Telephone conference with Attorneys Mishkind and Schwartz regarding stipulation status and scope of client's obligations to respond to written discovery.	0.30	\$132.00
8/7/08	P Benson	Telephone conference with Melissa at Judge Stadtmueller's Court regarding status of request for extension of time; e-mail to team regarding same.	0.40	\$176.00
8/8/08	C Stevens	Communications with PE Benson regarding scheduled trial date and motion and further communications regarding discovery and schedule.	0.20	\$75.00
8/11/08	J Olson	Analyze motion to extend deadlines.	0.50	\$137.50
8/11/08	P Benson	Review draft Order seeking additional extension of deadlines and e-mails related to same.	0.10	\$44.00
8/12/08	C Stevens	Analysis of communications with attorney Kobelt regarding motion to extend time.	0.10	\$37.50
8/14/08	C Stevens	Communications regarding motion to extend; analysis of motion.	0.10	\$37.50
8/14/08	P Benson	Review draft of revised joint motion of the parties regarding scheduling; review final, filed version of same.	0.20	\$88.00
8/14/08	J Olson	Edit Joint Motion for extension of deadlines in Scheduling Order; file same.	0.80	\$220.00
8/15/08	C Stevens	Analysis of Plaintiffs' discovery responses.	0.40	\$150.00
8/18/08	P Benson	Telephone conference with CPStevens regarding issues raised by Attorney Mishkind regarding Plaintiff's discovery responses; review Plaintiff's discovery responses; review 8/18/08 correspondence from Attorney Mishkind to Attorney Kobelt regarding discovery issues; telephone conference with CPStevens and Attorney Mishkind regarding discovery issues.	0.90	\$396.00

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Client: 013974

Page 2

September 26, 2008
Invoice No. 1032723

Matter: 013974-0005 ERISA

8/18/08	C Stevens	Telephone conference with Sandy Mishkind and Richard Warren regarding production of documents and regarding discovery responses; analysis of email from Sandy Mishkind regarding discovery; office conference with PE Benson regarding discovery issues; telephone conference with Sandy Mishkind, Richard Warren and PE Benson regarding same.	1.00	\$375.00
8/19/08	C Stevens	Analysis of memo regarding document production problems with opposing counsel Kobelt; analysis of proposed communications with Kobelt prepared by Sandy Mishkind and suggest changes; confer with PEBenson regarding strategy for resolving document production problems and for obtaining more particularity in written discovery responses; telephone conference with Sandy Mishkind and Richard Warren regarding same.	0.80	\$300.00
8/19/08	P Benson	Review memo from Attorney Warren regarding document review; review multiple e-mails regarding document review protocols and issues; review draft correspondence regarding problems with Plaintiff's discovery responses; telephone conference with Attorneys Warren and Mishkind regarding same; conference with CPStevens regarding same; review/respond to multiple e-mails regarding same.	1.30	\$572.00
8/20/08	P Benson	Telephone conference with Attorney Mishkind regarding case status; review 8/20/08 discovery letter to Attorney Kobalt.	0.20	\$88.00
8/20/08	C Stevens	Analysis of Mishkind-Kobelt communications regarding production of documents; analysis of Attorney Mishkind's correspondence to Attorney Kobelt regarding discovery and greater compliance required.	0.30	\$112.50
8/21/08	C Stevens	Analysis of objections to plan's discovery request and regarding PE Benson response; analysis of additional communications regarding pre-1996 documents and the relevancy and statements made by Bartels.	0.30	\$112.50
8/21/08	P Benson	Review and revise draft objections to Plaintiff's first discovery requests; e-mail to team regarding same; subsequent e-mails in follow up with Attorney Warren and others regarding same.	1.60	\$704.00

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Client: 013974

Page 3

September 26, 2008

Invoice No. 1032723

Matter: 013974-0005 ERISA

8/22/08	P Benson	Review final, filed version of Defendant's Objections to Plaintiff's written discovery; telephone conference with Attorney Mishkind regarding various case issues; telephone conference with CPStevens regarding same.	0.40	\$176.00
8/22/08	C Stevens	Further communications regarding objections to plaintiff's discovery request.	0.20	\$75.00
8/28/08	P Benson	Review/respond to Attorney Mishkind's request for input on discovery correspondence to Attorney Kobelt; review final version of same.	0.20	\$88.00
8/28/08	C Stevens	Analysis of emails and attachments from attorney Mishkind concerning communications with Kobelt.	0.30	\$112.50

Total Hours 10.70

Total Services \$4,246.50

Total This Matter \$4,246.50

Balance from previous statement \$42,948.82

Payments received (3,011.50)

Current Balance \$44,183.82

IN ACCOUNT WITH

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MICHAEL BEST

Alliant Energy Corp.
Attn: Deb Neyens
200 First Street SE
PO Box 351
Cedar Rapids, IA 52406-0351

Client: 013974

October 20, 2008
Invoice No. 1035747

Due Upon Presentation
Return Upper Portion with Payment

EIN

Invoice No. 1035747
For Professional services rendered through September 30, 2008, as follows:

Matter: 013974-0005 ERISA

8/11/08	C Stevens	Analysis of draft joint motion to extend dates received Attorney Richard Warren and respond via e-mail regarding same. (Time not previously billed.)	0.20	\$75.00
9/2/08	P Benson	Review final version of Defendant's Answers and Objections to Plaintiff's First Set of Interrogatories and Requests for Production of Documents.	0.30	\$132.00
9/2/08	C Stevens	Analysis of defendant's responses to plaintiff's interrogatories/document requests.	0.30	\$112.50
9/3/08	C Stevens	Analysis of memo from Richard Warren regarding status of discovery items with attorney Kobelt.	0.30	\$112.50
9/3/08	P Benson	Review memo regarding document production efforts by Union in case.	0.10	\$44.00
9/8/08	P Benson	Review 9/08/08 correspondence from Attorney Mishkind to Attorney Kobalt regarding discovery issues/status; review Notice of Hearing/Scheduling Conference for 9/24/08 at 3:00 p.m.	0.20	\$88.00
9/8/08	C Stevens	Analysis of attorney Mishkind's communications with attorney Kobelt; analysis of notice of status conference.	0.10	\$37.50
9/9/08	P Benson	Telephone conference with Attorney Mishkind regarding scheduling issues and strategy for 9/24/08 hearing before Judge Stadtmueller.	0.20	\$88.00
9/12/08	C Stevens	Analysis of deposition notices received from plaintiff's counsel.	0.20	\$75.00
9/12/08	P Benson	Review Plaintiff's Notices of Deposition and correspondence objecting to Defendant's discovery responses.	0.20	\$88.00
9/15/08	C Stevens	Analysis of letter by Attorney Mishkind to opposing counsel Kobelt regarding discovery.	0.20	\$75.00
9/17/08	P Benson	Telephone conference with Attorneys Warren and Mishkind regarding discovery issues and strategy.	0.40	\$176.00

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ATTORNEYS AT LAW

Client: 013974

Page 2

October 20, 2008

Invoice No. 1035747

Matter: 013974-0005 ERISA

9/18/08	P Benson	Review various correspondence and discovery materials in preparation for "meet and confer" call with opposing counsel; telephone conference with Attorney Warren regarding same; telephone conference with all counsel regarding "meet and confer" issues; review 9/15/08 correspondence from Attorney Kobelt regarding discovery issues	2.60	\$1,144.00
9/23/08	P Benson	Review and revise draft correspondence to Attorney Kobelt regarding discovery matters; email to Attorney Schwartz regarding same.	0.50	\$220.00
9/23/08	C Stevens	Communications regarding plaintiff's discovery responses.	0.20	\$75.00
9/24/08	C Stevens	Analysis of minute order of Judge Stadtmueller and telephone conference with JL Olson and PE Benson regarding conference with court concerning discovery and regarding strategy for defending anticipated arguments of plaintiff's counsel regarding prior employer commitments about retiree healthcare.	0.50	\$187.50
9/24/08	J Olson	Confer with PEBenson regarding status conference and case strategy.	0.50	\$137.50
9/24/08	P Benson	Prepare for hearing with Judge Stadtmueller and opposing counsel regarding status and scheduling; conference with Attorney Mishkind regarding same; attend status/scheduling conference with Judge Stadtmueller and opposing counsel; meet with opposing counsel thereafter to discuss various case issues; debrief with Attorney Mishkind; review Court's Minute Entry regarding 9/24/08 proceedings; prepare Stipulation and Order regarding scheduling and e-mail draft to national counsels.	3.80	\$1,672.00
9/26/08	P Benson	Telephone conference with Attorneys Mishkind and Warren regarding discovery issues; review correspondence from Attorney Mishkind to Attorney Kobelt regarding discovery.	0.50	\$220.00
9/29/08	P Benson	Review Plaintiff's brief requesting jury trial; multiple e-mails regarding same; e-mails regarding scheduling and case status.	0.50	\$220.00
9/29/08	J Olson	Telephone call with Richard Warren and Sandy Mishkind regarding Plaintiff's brief in support of jury trial; call with Court regarding same.	0.50	\$137.50

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Client: 013974

Page 3

October 20, 2008

Invoice No. 1035747

Matter: 013974-0005 ERISA

9/29/08	C Stevens	Analysis of Plaintiffs' Brief in Support of Demand for Jury; analysis of draft stipulation.	0.30	\$112.50
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Total Hours	12.60
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Total Services	\$5,229.50
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Disbursements:

Photocopying	0.75
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Disbursements Total	<u>\$0.75</u>
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Total This Matter	\$5,230.25
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Balance from previous statement	\$44,183.82
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Payments received	0.00
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Current Balance	<u><u>\$49,414.07</u></u>
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A PROFESSIONAL CORPORATION

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Alliant Energy Corp.
Attn: Deb Neyens
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PO Box 351
Cedar Rapids, IA 52406-0351

Client: 013974

November 19, 2008
Invoice No. 1039736

Due Upon Presentation
Return Upper Portion with Payment

EIN

Invoice No. 1039736

For Professional services rendered through October 31, 2008, as follows:

Matter: 013974-0005 ERISA

Date	Person	Description	Hours	Amount
10/1/08	P Benson	Telephone conference with Attorney Mishkind regarding Plaintiff's supplemental discovery responses; review same; e-mail to Attorneys Mishkind and Warren regarding analysis of same.	0.90	\$396.00
10/1/08	C Stevens	Analysis of Plaintiffs' Supplemental Responses to Defendants' First Set of Interrogatories and Plaintiffs' Supplemental Responses to Defendant's First Set of Requests for Production of Documents.	0.40	\$150.00
10/2/08	C Stevens	Analysis of Jury Trial Response Brief and additional correspondence to attorney Kobelt regarding discovery.	0.30	\$112.50
10/2/08	P Benson	Review correspondence from Attorney Schwartz to Attorney Kobelt regarding discovery issues; review draft of Brief in response to Plaintiff's jury trial demand; e-mails regarding same.	0.70	\$308.00
10/2/08	J Olson	Read and analyze draft of our brief in opposition to jury demand; edit same.	1.60	\$440.00
10/3/08	P Benson	Telephone conference with Attorney Olson regarding filing procedures/recommendations; review Plaintiff's First Set of Requests for Admissions, Second Set of Interrogatories and Second Set of Requests for Production; review filed version of materials submitted in opposition to Plaintiff's request for jury trial.	0.80	\$352.00
10/3/08	C Stevens	Analysis of plaintiff's first set of requests for admission, second request for production of documents, and second set of interrogatories; analysis of final opposition and supporting exhibits to plaintiffs' demand for jury trial.	0.70	\$262.50
10/6/08	C Stevens	Telephone conference with Attorney Sandy Mishkind regarding jury trial issue and regarding discovery issues; telephone conference with JL Olson regarding same.	0.40	\$150.00
10/7/08	P Benson	Telephone conference with Attorney Mishkind regarding various case strategy issues and upcoming discovery matters.	0.20	\$88.00

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Client: 013974

Page 2

November 19, 2008
Invoice No. 1039736

Matter: 013974-0005 ERISA

10/8/08	P Benson	Telephone conference with Attorney Mishkind regarding document production issues; e-mail to Attorney Mishkind regarding same; review e-mail to Ms. Neyens from Attorney Mishkind regarding multiple discovery issues.	0.40	\$176.00
10/9/08	C Stevens	Analysis of e-mail from Richard Warren regarding plaintiff's complaint and possible additional developments.	0.20	\$75.00
10/10/08	P Benson	Review e-mails and attachments from Attorney Neyens; e-mail to Attorneys Warren and Mishkind regarding analysis of same; e-mail to Attorneys Warren and Mishkind regarding technical deficiencies in Plaintiff's electronic filings.	1.60	\$704.00
10/13/08	P Benson	Review Plaintiff's reply brief in support of motion for jury trial; telephone conference with Attorney Mishkind regarding multiple case issues; telephone conference with Attorney Kobelt regarding need for signed copies of pleadings; review e-mail from Attorney Kobelt regarding same; e-mail to Attorneys Mishkind and Warren regarding same.	0.90	\$396.00
10/13/08	C Stevens	Communications regarding Plaintiffs' complaint and possible strategy; analysis of plaintiffs' reply brief in support of jury trial.	0.40	\$150.00
10/14/08	C Stevens	Communications with attorney Sandy Mishkind regarding discovery and company witnesses.	0.20	\$75.00
10/14/08	P Benson	Review e-mail from Attorney Mishkind to Ms. Neyens regarding additional discovery matters; telephone conference with Attorney Mishkind regarding same; review follow up e-mail from Ms. Neyens; review materials from Ms. Neyens regarding 1982 and 1984 negotiating minutes and HCCC Committee.	0.70	\$308.00
10/14/08	J Olson	Prepare for production of documents.	0.50	\$137.50
10/16/08	J Olson	Attend and supervise production of client documents to Plaintiffs counsel; confer with Richard Warren regarding same.	9.00	\$2,475.00
10/16/08	C Stevens	Analysis of information concerning deposition of witnesses.	0.20	\$75.00
10/16/08	P Benson	Review/respond to e-mails from Attorneys Warren and Mishkind regarding depositions/scheduling; review/respond to e-mails regarding judicial admission issues; review correspondence regarding discovery.	0.30	\$132.00

IN ACCOUNT WITH

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Client: 013974

Page 3

November 19, 2008
Invoice No. 1039736

Matter: 013974-0005 ERISA

10/21/08	J Olson	Coordinate facilities for depositions; locate process server; coordinate same with Bruce Olson.	2.50	\$687.50
10/23/08	P Benson	Review Notices of upcoming depositions and confirm various issues related to same with JLOlson.	0.20	\$88.00
10/28/08	P Benson	Review e-mail and attachments from Attorney Schwartz regarding discovery issues; respond to same; review materials regarding Kohler deposition/subpoena; review Order from Judge Stadtmueller regarding jury trial issues; review Scheduling Order from Judge.	0.90	\$396.00
10/29/08	P Benson	Review and respond to e-mail regarding opinion on jury trial issues and advisability of appeal.	0.40	\$176.00
10/30/08	P Benson	Review correspondence from Attorney Mishkind to client regarding Judge's Order; review memo regarding same; telephone conference with Attorneys Mishkind and Schwartz regarding appellate issues; telephone conference with Melissa Burkland regarding same; review/respond to e-mails regarding 30(b)(6) issues and depositions regarding same.	1.20	\$528.00
10/31/08	P Benson	Telephone conference with Attorneys Mishkind, Warren and Olson regarding issues concerning the possible filing of request for certification with the Court; review Notice of Video Deposition of Mr. Koehler.	0.40	\$176.00
10/31/08	C Stevens	Preparation for call and telephone conference call regarding possible motion for interlocutory appeal with Attorney Mishkind.	0.40	\$150.00

Total Hours 26.40

Total Services \$9,164.00

Disbursements:

Computer Searches 1.36

IN ACCOUNT WITH

One South Pinckney Street
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MICHAEL BEST

Client: 013974

Page 4

November 19, 2008

Invoice No. 1039736

Matter: 013974-0005 ERISA

Disbursements Total \$1.36

Total This Matter \$9,165.36

Balance from previous statement \$49,414.07

Payments received (43,814.25)

Current Balance \$14,765.18

IN ACCOUNT WITH

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MICHAEL BEST

A FIDUCIARY FIRM

Alliant Energy Corp.
Attn: Deb Neyens
200 First Street SE
PO Box 351
Cedar Rapids, IA 52406-0351

Client: 013974

December 23, 2008
Invoice No. 1044410

Due Upon Presentation
Return Upper Portion with Payment

EIN

Invoice No. 1044410

For Professional services rendered through November 30, 2008, as follows:

Matter: 013974-0005 ERISA

11/3/08	P Benson	Review/respond to e-mail regarding interrogatory limits; telephone conference with Attorney Schwartz regarding same; review draft of responses to requests for admissions; review and revise motion and brief in support of interlocutory appeal; review e-mail from Ms. Neyens regarding 30(b)(6) issues and witnesses; review updated drafts of responses to RFAs, RFPs and Interrogatories; e-mails regarding same.	4.20	\$1,848.00
11/4/08	P Benson	Review 10/31/08 correspondence to Attorney Kobelt regarding supplemental discovery; telephone conference with Attorney Sahu regarding issues related to interlocutory appeal certification request; review draft correspondence regarding upcoming 30(b)(6) depositions; review Ms. Neyens comments on updated draft of discovery responses.	0.60	\$264.00
11/4/08	C Stevens	Analysis of correspondence to attorney Kobelt regarding document production.	0.10	\$37.50
11/5/08	C Stevens	Analysis of filed motion and brief for interlocutory appeal concerning jury trial; analysis of 11/5 correspondence to attorney Kobelt regarding production of documents and protective order; analysis of defendant's responses to Plaintiffs' First Set of Request for Admissions, Second Request for Production of Documents and Second Set of Interrogatories.	0.60	\$225.00
11/5/08	P Benson		1.20	\$528.00

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A LAW FIRM

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Client: 013974

Page 2

December 23, 2008

Invoice No. 1044410

Matter: 013974-0005 ERISA

11/6/08	P Benson		0.30	\$132.00
11/7/08	C Stevens	Analysis of November 6, 2008 correspondence from Attorney Kobelt regarding discovery.	0.10	\$37.50
11/7/08	P Benson	Review 11/06/08 correspondence from Attorney Kobelt regarding discovery issues; telephone conference with Attorneys Mishkind and Warren regarding strategy for response to same.	0.40	\$176.00
11/10/08	P Benson	Review e-mail and attachment regarding correspondence to Attorney Kobelt responding to his of 11/06/08; revise and respond to same.	0.40	\$176.00
11/10/08	C Stevens	Analysis of Mr. Mishkind's correspondence to Attorney Kobelt regarding discovery.	0.20	\$75.00
11/11/08	J Olson	Supervise production of documents to Plaintiff.	8.30	\$2,282.50
11/12/08	P Benson	Conference with JLOlson regarding issues related to yesterday's document review in Madison and other case matters; review memo from JLOlson regarding same.	0.30	\$132.00
11/12/08	J Olson	Draft memo regarding documents marked.	3.50	\$962.50
11/12/08	C Stevens	Analysis of memo from JL Olson regarding discovery; analysis of November 12, 2008 correspondence of Attorney Kobelt with attached exhibits concerning employee commitments and related documents.	0.30	\$112.50
11/14/08	C Stevens	Analysis of Attorney Mishkind's correspondence to Attorney Kobelt regarding discovery.	0.20	\$75.00
11/14/08	P Benson	Review 11/12/08 correspondence and attachments from Attorney Kobelt to Attorney Mishkind; telephone conference with Mr. Kobelt's office regarding service of same; review 11/14/08 response from Attorney Schwartz.	0.40	\$176.00
11/21/08	P Benson	Review 11/21/08 correspondence regarding Local 965's "Book of Knowledge;" review e-mail from Attorney Kobelt regarding discovery issues.	0.10	\$44.00

IN ACCOUNT WITH

MICHAEL BEST

A COURT REPORTER FIRM

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Client: 013974

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December 23, 2008

Invoice No. 1044410

Matter: 013974-0005 ERISA

11/24/08	P Benson	Telephone conference with Attorney Mishkind regarding outcome of recent depositions of company and of Plaintiffs; review Order from Judge Stadtmueller regarding scheduling issues; review e-mails regarding "nonprecedent basis," grievance resolution; review Bartels, Pyre and Koehler deposition transcripts.	3.90	\$1,716.00
11/24/08	C Stevens	Analysis of Order extending time and modifying pre-trial schedule.	0.10	\$37.50
11/25/08	C Stevens	Analysis of Plaintiff's brief in opposition to defendant's motion requesting certification of the jury trial issue.	0.30	\$112.50
11/25/08	P Benson	Review Plaintiff's Brief in Opposition to Motion to Certify Jury Trial issue to the Seventh Circuit.	0.30	\$132.00

Total Hours 25.80

Total Services \$9,281.50

Disbursements:

10/16/2008	Travel, Lodging & Meals - Joseph L Olson - Travel to and from Madison, WI for Document Review	90.68
11/11/2008	Travel, Lodging & Meals - Joseph L Olson - Travel to and from Madison, WI for Document Review	90.68

Disbursements Total \$181.36

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A FIDUCIARY FIRM

Client: 013974

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December 23, 2008
Invoice No. 1044410

Matter: 013974-0005 ERISA

Total This Matter \$9,462.86

Balance from previous statement \$14,765.18

Payments received 0.00

Current Balance \$24,228.04

IN ACCOUNT WITH

MICHAEL BEST

AN EQUAL OPPORTUNITY FIRM

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Alliant Energy Corp.
Attn: Deb Neyens
200 First Street SE
PO Box 351
Cedar Rapids, IA 52406-0351

Client: 013974

January 8, 2009
Invoice No. 1045461

EIN

Due Upon Presentation
Return Upper Portion with Payment

Invoice No. 1045461

For Professional services rendered through December 31, 2008, as follows:

Matter: 013974-0005 ERISA

12/2/08	P Benson	Review/respond to e-mail from Attorney Schwartz regarding advisability of offering reply on question of certification; review deposition transcripts of Mr. Thompson and Mr. Reents.	2.30	\$1,012.00
12/3/08	C Stevens	Analysis of December 2, 2008 letter from Attorney Mishkind to attorney Kobelt concerning discovery.	0.20	\$75.00
12/7/08	P Benson	Review multiple e-mails between Attorneys Schwartz and Kobelt regarding discovery issues.	0.10	\$44.00
12/8/08	P Benson	Review and revise reply brief in support of motion requesting certification of jury trial issues for interlocutory appeal.	1.40	\$616.00
12/8/08	C Stevens	Analysis of e-mail and attached reply brief received from Attorney Mishkind for review.	0.50	\$187.50
12/9/08	C Stevens	Communications among counsel regarding defendant's reply brief; and analysis of final brief.	0.30	\$112.50
12/9/08	P Benson	Review final, filed version of reply brief in support of interlocutory appeal.	0.20	\$88.00
12/12/08	C Stevens	Analysis of Judge Stadtmueller's Order denying defendant's motion for interlocutory appeal.	0.30	\$112.50
12/12/08	P Benson	Review 12/12/08 Order from Judge Stadtmueller; telephone conference with Attorney Mishkind regarding same and regarding summary judgment brief; review and revise Defendant's summary judgment brief; review and revise proposed findings of fact.	3.90	\$1,716.00
12/15/08	P Benson	Review/respond to e-mail and attachment regarding 5/28/82 correspondence; review/respond to e-mail regarding form of motion for summary judgment; provide input to Attorney Schwartz and Attorney Mishkind regarding summary judgment approach/issues.	0.70	\$308.00
12/16/08	C Stevens	Analysis of Defendant's and Plaintiff's respective summary judgment, motions, briefs and related documents.	1.00	\$375.00

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Client: 013974

Page 2

January 8, 2009

Invoice No. 1045461

Matter: 013974-0005 ERISA

12/16/08	P Benson	Review, revise and finalize summary judgment pleadings to be filed with the Court; review/respond to strategy e-mails from Attorney Schwartz; telephone conference with Attorneys Mishkind and Schwartz regarding summary judgment strategy.	2.20	\$968.00
12/18/08	P Benson	Review Plaintiff's materials submitted in support of MSJ; analysis of arguments for response.	2.30	\$1,012.00
12/19/08	P Benson	Review final, filed versions of Alliant's MSJ submission.	1.10	\$484.00
12/22/08	P Benson	Review/respond to email from Attorney Schwartz regarding summary judgment response strategy.	0.20	\$88.00

Total Hours 16.70

Total Services \$7,198.50

Total This Matter \$7,198.50

Balance from previous statement \$24,228.04

Payments received 0.00

Current Balance \$31,426.54

IN ACCOUNT WITH

MICHAEL BEST

A PROFESSIONAL CORPORATION

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Alliant Energy Corp.
Attn: Deb Neyens
200 First Street SE
PO Box 351
Cedar Rapids, IA 52406-0351

Client: 013974

February 25, 2009
Invoice No. 1052160

EIN

Due Upon Presentation
Return Upper Portion with Payment

Invoice No. 1052160
For Professional services rendered through January 31, 2009, as follows:

Matter: 013974-0005 ERISA

1/5/09	P Benson	Review/respond to e-mail from Attorney Schwartz regarding issues related to local practice and procedure; telephone conference with Attorney Schwartz regarding same.	0.40	\$176.00
1/6/09	P Benson	Review initial draft of Defendant's Brief in Response to Plaintiff's Motion for Summary Judgment.	1.40	\$616.00
1/7/09	P Benson	E-mail to Attorney Schwartz regarding strategy for response brief on summary judgment; telephone conference with Attorney Schwartz regarding same; review document and provide input to national counsel and client on use of same in summary judgment papers; e-mails regarding same.	0.50	\$220.00
1/8/09	P Benson	Review and revise Defendant's Brief in Opposition to Plaintiff's Motion for Summary Judgment.	4.00	\$1,760.00
1/9/09	P Benson	Telephone conference with Attorney Mishkind regarding various matters regarding Opposition Brief strategy.	0.20	\$88.00
1/12/09	P Benson	Review, revise and finalize Defendant's Brief in Response to Plaintiff's Motion for Summary Judgment; review and incorporate comments/changes from Attorney Neyens; e-mail to team regarding same; revise and analyze draft of Defendant's Responses to Plaintiff's Proposed Findings of Fact and Defendant's Additional Proposed Findings of Fact; review and analyze Attorney Neyens comments/suggestions regarding same; e-mail to team regarding same.	7.10	\$3,124.00
1/13/09	P Benson	Telephone conference with Attorney Schwartz regarding issues related to filing of Defendant's Summary Judgment response brief and related materials; follow up telephone conference with Attorney Schwartz regarding same; begin to review Plaintiff's submission and related materials in opposition to Alliant's Motion for Summary Judgment.	1.20	\$528.00

IN ACCOUNT WITH

MICHAEL BEST

ATTORNEYS AT LAW

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Page 2

February 25, 2009
Invoice No. 1052160

Matter: 013974-0005 ERISA

1/14/09	C Stevens	Analysis of Plaintiff's Summary Judgment Brief in opposition to Defendant's Motion; analysis of Defendant's Summary Judgment Brief in opposition to Plaintiff's Motion.	1.00	\$375.00
1/19/09	P Benson	Telephone conference with Attorney Mishkind regarding reply brief strategy; review Plaintiff's Opposition materials in response to Defendant's Motion for Summary Judgment.	1.80	\$792.00
1/20/09	P Benson	Finish review of Plaintiff's Motion for Summary Judgment opposition materials; telephone conference with Attorney Schwartz regarding strategy for reply brief.	1.00	\$440.00
1/23/09	P Benson	Review and revise Defendant's Reply Brief in Support of Motion for Summary Judgment; review and revise Defendant's Responses to Plaintiff's Additional Proposed Findings of Fact; review and revise Defendant's Reply in Support of Their Proposed Findings of Fact in Support of Their Motion for Summary Judgment; review Exhibit 54 (chart of early retirees and plans retired under).	3.50	\$1,540.00
1/26/09	P Benson	Telephone conference with Attorney Schwartz regarding reply strategy and issues related to revisions to submissions; review/respond to e-mails regarding same; provide final comments to Attorney Schwartz regarding revisions to reply materials/submissions; review Plaintiff's reply materials in support of their Motion for Summary Judgment; review final, filed versions of Defendant's reply materials.	3.80	\$1,672.00
1/26/09	C Stevens	Analysis of documents filed in court by respective parties.	0.60	\$225.00
1/30/09	C Stevens	Telephone conference with Attorney Mishkind; telephone conference with JL Olson; analysis of emails regarding uncertainty concerning court's requirement of a settlement report.	0.50	\$187.50
1/30/09	P Benson	Telephone conference with Attorney Schwartz regarding issues concerning Plaintiff's obligation to notify the Court regarding settlement.	0.20	\$88.00
1/30/09	J Olson	Call with Clerk regarding settlement status report; calls with Richard Warren regarding same.	0.70	\$192.50

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Page 3

February 25, 2009
Invoice No. 1052160

Matter: 013974-0005 ERISA

Total Hours	27.90
Total Services	\$12,024.00

Disbursements:

01/12/2009	Computer Searches	1.92
	Westlaw - Legal Research	34.78

Disbursements Total	<u>\$36.70</u>
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Total This Matter	\$12,060.70
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Balance from previous statement	\$31,426.54
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Payments received	(25,826.72)
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Current Balance	<u>\$17,660.52</u>
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